

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع: 
اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا
التاريخ: 3/4/2026

التوقيع: 
اسم رئيس القسم: م. م. ساره كريم ابراهيم
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026
التوقيع: 



مصادقة السيد العميد
أ. د. حسين ديكان درويش



Course Description Form

1. Course name	
Managerial Accounting E 1	
2. Course code	
HACC741020	
3. Chapter/Year	
Chapter 1 / 2025	
4. Date of preparation of this description	
2025/9/21	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
3/3	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Dr. Ali Hussein Al-Shafei Email: alialshafei73@gmail.com	
8. Course objectives	
• • To equip students with the accounting and quantitative methods necessary for planning and control. • • • To enable students to use financial data in making informed management decisions (such as purchasing versus manufacturing). • • • To understand and analyze the relationship between cost, volume, and profit (CVP analysis).	Subject objectives
9. Teaching and learning strategies	

• Problem-solving: Focus on mathematical exercises related to planning budgets. • • Interactive discussion: Analyze how accounting decisions affect company strategy. • • Case study: Present real-life management situations and ask the student to provide an appropriate accounting recommendation.	Strategy
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10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentati on and discussion	An introduction to management accounting and its role in companies		5	1
Discussion and oral and written examinations	Presentati on and discussion	Explanation of the basic terms for cost classification		5	2
Discussion and oral and written examinations	Presentati on and discussion	Cost behavior: variable, fixed, and mixed costs		5	3
Discussion and oral and written examinations	Presentati on and discussion	Analysis of the relationship between cost, volume, and profit (break-even point)		5	4
Discussion and oral and written examinations	Presentati on and discussion	Analysis of the relationship between cost, volume, and profit (break-even point)		5	5
Discussion and oral and written examinations	Presentati on and discussion	Safety margin and operational leverage		5	6
Discussion and oral and written examinations	Presentati on and discussion	Mid-semester exam		5	7

Discussion and oral and written examinations	Presentati on and discussion	Information relevant to making administrative decisions		5	8
Discussion and oral and written examinations	Presentati on and discussion	Internal manufacturing or purchasing from an external supplier		5	9
Discussion and oral and written examinations	Presentati on and discussion	Decision to accept or reject special orders		5	10
Discussion and oral and written examinations	Presentati on and discussion	Decision to continue with or cancel a production line		5	11
Discussion and oral and written examinations	Presentati on and discussion	Introduction to comprehensive planning budgets		5	12
Discussion and oral and written examinations	Presentati on and discussion	Preparing the sales budget and the production budget		5	13
Discussion and oral and written examinations	Presentati on and discussion	Preparing budgets for materials, wages, and industrial costs		5	14
Discussion and oral and written examinations	Presentati on and discussion	General review of the material and final exam		5	15

11. Course Evaluation

.The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

	Required Textbooks 1. Blocher, Edward J. Stout, David E. Juras, Paul E. Smith, Steven D (2019) Cost Management A Strategic Emphasis, Eighth Edition
	1. Main References

	1. Datar, Srikant M. & Rajan, Madhav V. (2021) Horngren's Cost Accounting: A managerial emphasis, Seventeenth Edition Global Edition, © Pearson Education Limited 2021 2. . Hilton, Ronald W. & Platt, David E. (2020) Managerial Accounting: Creating Value in a Dynamic Business Environment, Twelfth Edition, Published by McGraw-Hill Education, 2 Penn Plaza, New York, NY 10121. Copyright © 2020 by McGraw-Hill.
	Recommended supporting books and references (financial reports)
	Electronic references , websites (company (websites